



State of New Jersey  
DEPARTMENT OF THE PUBLIC ADVOCATE  
DIVISION OF RATE COUNSEL  
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JON S. CORZINE  
Governor

November 16, 2007

RONALD K. CHEN  
Public Advocate  
STEFANIE A. BRAND, ESQ.  
Director

**By Hand Delivery**

Honorable Walter M. Braswell, ALJ  
Office of Administrative Law  
33 Washington Street  
Newark, NJ 07101

**Re: In the Matter of the Motion of Public Service Electric and Gas Company for Approval of Changes in its Electric and Gas Societal Benefits Charge Rates; for a Change in its Electric Non-Utility Generation Charge Rate, and for Changes in the Tariff For Electric Service BPU NJ No. 14 Electric and Changes in the Tariff for Gas Service BPU NJ No. 14 Gas  
OAL Docket No. 09002-2007N  
BPU Docket Nos. ER07050303 and GR07050304**

Dear Judge Braswell:

Enclosed please find an original and two copies of the testimony of Andrea Crane being filed on behalf of the Department of the Public Advocate, Division of Rate Counsel in connection with the above referenced matter. Copies of the testimony are being provided to all parties by electronic mail and hand delivery or U.S. regular mail.

We are enclosing one additional copy of the testimony. Please stamp and date the extra copy as "filed" and return it to our courier.

Thank you for your consideration and assistance.

Respectfully submitted,

RONALD K. CHEN  
PUBLIC ADVOCATE

Stefanie A. Brand  
Director, Division of Rate Counsel

By: s/ Badrhn M. Ubushin  
Badrhn M. Ubushin, Esq.  
Asst. Deputy Public Advocate

BMU/lg  
C: Service List

**BEFORE THE STATE OF NEW JERSEY**

**BOARD OF PUBLIC UTILITIES**

**OFFICE OF ADMINISTRATIVE LAW**

**I/M/O THE MOTION OF PUBLIC SERVICE )  
ELECTRIC AND GAS COMPANY FOR )  
APPROVAL OF CHANGES IN ITS ELECTRIC )  
AND GAS SOCIETAL BENEFITS CHARGE ) BPU DKT. NO. ER07050303  
RATES; FOR A CHANGE IN ITS ELECTRIC )  
NON-UTILITY GENERATION CHARGE RATE ) BPU DKT. NO. GR07050304  
AND FOR CHANGES IN THE TARIFF FOR )  
ELECTRIC SERVICE, B.P.U.N.J. NO. 14 ) OAL DKT. NO. PUC 09002-07  
ELECTRIC, AND CHANGES IN THE TARIFF )  
FOR GAS SERVICE, B.P.U.N.J NO 14 GAS, )  
PURSUANT TO N.J.S.A. 48:2-21, N.J.S.A. 48:2- )  
21.1 AND N.J.S.A. 48:3-60 )**

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**TESTIMONY OF ANDREA CRANE  
ON BEHALF OF THE  
NEW JERSEY DEPARTMENT OF THE PUBLIC ADVOCATE,  
DIVISION OF RATE COUNSEL**

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**RONALD K. CHEN  
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FILED: NOVEMBER 16, 2007

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**APPENDIX A - LIST OF PRIOR TESTIMONIES**

1 **I. STATEMENT OF QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Andrea C. Crane and my business address is 199 Ethan Allen Highway, 2<sup>nd</sup>  
4 Floor, Ridgefield, CT 06877. (Mailing address: PO Box 810, Georgetown, Connecticut  
5 06829).

6  
7 **Q. By whom are you employed and in what capacity?**

8 A. I am Vice President of The Columbia Group, Inc., a financial consulting firm that  
9 specializes in utility regulation. In this capacity, I analyze rate filings, prepare expert  
10 testimony, and undertake various studies relating to utility rates and regulatory policy. I  
11 have held several positions of increasing responsibility since I joined The Columbia  
12 Group, Inc. in January 1989.

13  
14 **Q. Please summarize your professional experience in the utility industry.**

15 A. Prior to my association with The Columbia Group, Inc., I held the position of Economic  
16 Policy and Analysis Staff Manager for GTE Service Corporation, from December 1987  
17 to January 1989. From June 1982 to September 1987, I was employed by various Bell  
18 Atlantic (now Verizon) subsidiaries. While at Bell Atlantic, I held assignments in the  
19 Product Management, Treasury, and Regulatory Departments.

20  
21 **Q. Have you previously testified in regulatory proceedings?**

1 A. Yes, since joining The Columbia Group, Inc., I have testified in over 250  
2 regulatory proceedings in the states of Arizona, Arkansas, Connecticut, Delaware,  
3 Hawaii, Kansas, Kentucky, Maryland, New Jersey, New Mexico, New York,  
4 Oklahoma, Pennsylvania, Rhode Island, South Carolina, Vermont, West Virginia  
5 and the District of Columbia. These proceedings involved gas, electric, water,  
6 wastewater, telephone, solid waste, cable television, and navigation utilities. A  
7 list of dockets in which I have filed testimony is included in Appendix A.

8

9 **Q. What is your educational background?**

10 A. I received a Masters degree in Business Administration, with a concentration in  
11 Finance, from Temple University in Philadelphia, Pennsylvania. My  
12 undergraduate degree is a B.A. in Chemistry from Temple University.

13

14 **II. PURPOSE OF TESTIMONY**

15 **Q. What is the purpose of your testimony?**

16 A. On or about May 7, 2007, Public Service Electric and Gas Company (“PSE&G”  
17 or “Company”) filed a Motion with the New Jersey Board of Public Utilities  
18 (“BPU” or “Board”) requesting approval of changes to its Societal Benefits  
19 Charges (“SBC”) for electric and gas services. The Company’s filing was  
20 subsequently updated on October 17, 2007.

21 The Columbia Group, Inc. was engaged by The State of New Jersey,  
22 Department of the Public Advocate, Division of Rate Counsel (“Rate Counsel”) to

1 review the Company's filing and to provide recommendations to the BPU with  
2 regard to the proposed rates.

3

4 **III. SUMMARY OF CONCLUSIONS**

5 **Q. Please summarize your conclusions and recommendations.**

6 A. Based on my analysis of the Company's filing and other documentation in this  
7 case, my conclusions are as follows:

8 1. The Company's request, as updated, to reset its electric Non-Utility  
9 Generation Charge ("NGC") to 0.2317 cents per kwh should be approved.

10 2. The Company should not earn interest on any NGC under-recoveries that  
11 may occur, since PSE&G has not complied with the BPU requirement to  
12 continue to attempt to mitigate its contracts with Non-Utility Generators  
13 ("NUGs") and to report annually on its efforts.

14 3. The Company's request, as updated, to reset its electric Social Programs  
15 Charge to 0.1198 cents per kwh should be approved.

16 4. The Company's request, as updated, to reset its electric Energy Efficiency  
17 and Renewable Energy ("EE&RE") Charge to 0.2936 cents per kwh  
18 should be denied.

19 4. The BPU should reduce the Company's electric EE&RE claim by  
20 \$133,809, plus applicable interest, to eliminate amounts relating to lost  
21 revenues incurred prior to June 1, 2006.

22 5. The Company's request, as updated, to reset its gas Energy Efficiency and  
23 Renewable Energy ("EE&RE") Charge to 0.2936 cents per therm should

- 1           be denied.
- 2           6.     The BPU should reduce the Company's gas EE&RE claim by \$1,441,708,  
3           plus applicable interest, to eliminate amounts relating to lost revenues  
4           prior to June 1, 2006. In addition, the BPU should eliminate the remaining  
5           \$178,258, plus applicable interest, of the Company's claim for lost gas  
6           revenues, as the Company has not shown that the \$178,258 relates to lost  
7           revenues incurred subsequent to June 1, 2006.
- 8           7.     All estimates for periods subsequent to August 31, 2007 should be updated  
9           with actual results in the Company's next SBC filing.
- 10          8.     The Company's electric SBC should be adjusted, as necessary, to reflect  
11          the Board's forthcoming decision in the currently pending MTC over-  
12          recovery review proceeding, i.e., the Phase II audit of PSE&G's deferred  
13          balances in BPU Docket Nos. EX02060363 and EA02060366. The  
14          Company's deferred balances should be calculated according to the  
15          Board's decision in that proceeding. It is likely that any adjustment will  
16          not be known until the Company's next SBC filing and therefore any  
17          adjustment resulting from BPU Docket Nos. EX02060363 and  
18          EA02060366 should be reflected in that case.

1 **IV. DISCUSSION OF THE ISSUES**

2 **Q. Please provide an overview of the Company's SBC filing.**

3 A. On May 7, 2007, PSE&G filed a Motion requesting the following changes in the  
4 components of its electric SBC rates:

5

	Current Rate (Cents per kwh)	Proposed Rate (Cents per kwh)	Rate Impact (\$000)
NGC-NUG	0.1227	0.1500	\$13,140
Social	0.0669	0.1206	\$25,847
EE&RE	0.2689	0.2934	\$11,793
Total Impact			\$50,780

6

7 The Company's initial filing would have resulted in a total electric  
8 increase of \$50.78 million or 0.85% on a class average residential electric  
9 customer, based upon the delivery rates and Basic Generation Service Fixed  
10 Pricing ("BGS-FP) in effect at the time of the filing.

11 With regard to its gas SBC, the Company proposed to reset its EE&RE  
12 rate from 1.8643 to 2.4120 cents per therm. The Company's initial gas SBC  
13 filing resulted in a net gas increase of \$17.29 million or approximately 0.41% on a  
14 class average residential gas customer compared to rates effective May 1, 2007.

15 It should be noted that the Company's filing did not include any claims  
16 relating to the Remediation Adjustment Clause ("RAC"). In a footnote to its  
17 original Petition on page 9, the Company indicated that "The SBC components

1 addressed in the Petition exclude RAC and the permanent USF, since the Board  
2 addresses those clauses in separate proceedings.”

3

4 **Q. What are the electric rate changes that are now being proposed by the  
5 Company, based on the October 17, 2007 update?**

6 A. Based on the October 17, 2007 update, which reflects actual results through  
7 August 31, 2007 and projections through December 31, 2007, the Company is  
8 requesting the following rate changes to its electric SBC:

9

	Current Rate (Cents per kwh)	Revised Rate (Cents per kwh)	Rate Impact (\$000)
NGC-NUG	0.1227	0.2317	\$52,465
Social	0.0669	0.1198	\$25,462
EE&RE	0.2689	0.2936	\$11,889
Total Impact			\$89,816

10

11 The proposed \$89.8 million increase will result in an average residential electric  
12 bill increase of 1.35%.

13

14 **Q. What are the gas rate changes that are now being proposed by the Company,  
15 based on the October 17, 2007 update?**

16 A. PSE&G is now proposing a revised EE&RE rate of 2.3933 cents per therm, which  
17 reflects a decrease from the 2.4120 originally filed. The new EE&RE rate will

1 increase overall gas rates by \$16.7 million, or 0.39% for a class average  
2 residential gas customer.

3

4 **Q. Are you recommending any modifications to the Company's filing?**

5 A. Yes, I am recommending one rate adjustment, relating to the Company's claim for  
6 lost revenues. In addition, while I am not opposed to the Company's proposal to  
7 implement an NGC rate of 0.2317 cents per kwh, PSE&G should be prohibited  
8 from earning any interest on future under-recoveries until such time as it complies  
9 with BPU directives regarding mitigation efforts. Finally, the SBC should  
10 ultimately be adjusted, as necessary to reflect the outcome of the issues being  
11 litigated in Docket Nos. EX02060363 and EA02060366.

12

13 **Q. Has the Company included lost revenues relating to Standard Offer  
14 programs in its filing?**

15 A. Yes, it has. PSE&G included an electric lost revenue credit to ratepayers  
16 (negative expense) of (\$31,215) in its original filing and a claim for lost revenues  
17 associated with Standard Offer gas programs of \$1,592,253. These amounts were  
18 updated to reflect a lost revenue claim of \$133,809 in the Company's electric  
19 SBC filing and a gas claim of \$1,619,966.

1 **Q. To which time period do these lost revenue claims relate?**

2 A. In its electric SBC, it appears that the entire claim of \$133,809 relates to periods  
3 prior to June 1, 2006. According to page 19, lines 10-15, of Mr. Schirra's  
4 testimony of May 7, 2007,

5 As of August 1, 2003, when new electric base rates went into effect, the  
6 Company no longer records electric lost revenues for the Standard Offer  
7 program savings from the existing agreements produced after July 2003,  
8 since they are now incorporated in the new base rates. The lost revenue  
9 activity shown in Schedule GWS-4-A, Column B is lost revenue recorded  
10 for energy savings invoiced in the current month when the actual savings  
11 occurred prior to August 2003.  
12

13 With regard to lost revenues associated with gas Standard Offer programs,  
14 Mr. Schirra went on to state that,

15 New gas base rates were last put into effect on November 9, 2006. Prior  
16 to this most recent change new gas base rates were put in effect on January  
17 9, 2002. The activity shown in Schedule GWS-4-B, Column B is the lost  
18 revenue recorded for gas energy savings projects that were completed  
19 during (partial reflection in base rates), or subsequent to, the 2002 Gas  
20 Base Case test year and prior to the latest Gas Base Rate change on  
21 November 9, 2006.<sup>1</sup>  
22

23 **Q. Was the issue of lost revenues addressed in the Company's last SBC**  
24 **proceeding?**

25 A. Yes, it was. In that case, the Company also contended, as it is doing here, that  
26 much of its claim for lost revenues related to revenues that were lost in earlier  
27 periods, but which for whatever reason had not been recorded, or had been  
28 recorded incorrectly, in those periods. In spite of concerns about the Company's  
29 recording of lost revenues, Rate Counsel did not make any adjustment to  
30 PSE&G's lost revenue claims in the last case. However, in that case, the issue of

---

1 Testimony of Mr. Schirra, page 20, lines 1-6.

1 lost revenues up to and including June 1, 2006 was deemed resolved.  
2 Specifically, the Settlement Agreement in that case, which was approved by the  
3 Board, states that,

4 The Parties agree that the Company's actual costs and expenditures  
5 through May 31, 2006, as set forth in its Motion and its Third Update, are  
6 reasonable and prudent, and appropriately recovered through the electric  
7 SBC/NTC and gas SBC. The Parties further agree that the forecasts of  
8 costs and revenues for the electric SBC/NTC and gas SBC and the actual  
9 results for these items, including the appropriateness of any claimed lost  
10 revenues, from June 1, 2006 forward, will be reviewed in the Company's  
11 next SBC and NTC filing.<sup>2</sup>  
12

13 Therefore, the issue of lost revenues prior to June 1, 2006 was fully  
14 addressed and resolved in the last case. The Settlement Agreement specifically  
15 gave the Company the right to seek recovery of revenues lost "from June 1, 2006  
16 forward". However, in my opinion, any claim relating to lost revenues for prior  
17 periods was resolved in BPU Docket No. GR05080686, and the Company should  
18 not be permitted to seek additional recovery of lost revenues relating to these  
19 prior periods in this case.  
20

21 **Q. How much of the Company's claim in this case relates to lost revenues for**  
22 **periods before June 1, 2006?**

23 Q. Most, if not all, of the Company's claim relates to these earlier periods and  
24 therefore should be disallowed. As noted above, the Company is no longer  
25 recording lost revenues associated with electric Standard Offer programs.

26 Therefore, all of its electric claim in this case relates to adjustments for periods  
27 prior to June 1, 2006. As stated above, adjustments for prior periods were also

---

<sup>2</sup> Settlement Agreement in BPU Docket No. GR05080686, page 5. The March 6, 2007 Order also provided that the NTC shall be renamed the Non-utility Generation Charge, or "NGC."

1 included in the Company's last SBC case. New electric base rates went into  
2 effect on August 1, 2003, over four years ago. One questions how long the  
3 Company should be permitted to make adjustments relating to these prior periods,  
4 particularly when the BPU has already approved revenues and expenditures,  
5 including lost revenues, for periods up to June 1, 2006.

6 With regard to PSE&G's claim for lost revenues associated with gas  
7 Standard Offer programs, at least \$1,441,708 of its claim relates to adjustments  
8 for periods prior to June 1, 2006, as discussed in the response to RCR-28. The  
9 additional \$178,258 of lost revenues included in the Company's filing, some of  
10 which was first claimed in the October 17<sup>th</sup> update, may pertain to additional prior  
11 period adjustments or may relate to lost revenues occurring after June 1, 2006. In  
12 any event, I am also recommending that these claims be denied for the reasons  
13 discussed below.

14

15 **Q. What is the basis for your recommendation that the remaining \$178,258 be**  
16 **disallowed at this time?**

17 A. To the extent that these lost revenues relate to adjustments for periods prior to  
18 June 1, 2006, they should be disallowed on the basis that these periods were fully  
19 addressed and resolved in the Settlement Agreement in BPU Docket No.  
20 GR05080686.

21 The Settlement Agreement in that docket did provide the Company with  
22 the opportunity to request recovery of lost revenues for later periods in the current  
23 filing. However, the Company did not provide any documentation in support of

1           this additional \$178,258. In addition, PSE&G did not demonstrate that any  
2           claims for recovery after June 1, 2006 were permissible given the lost revenue  
3           earnings limits. As discussed in the response to RCR-28, PSE&G reduced its  
4           2004 and 2005 lost revenue claims due to the earnings limitation. However, it did  
5           not provide any information about how the earnings limit may impact on 2006  
6           and 2007 lost revenues. Thus, at the present time, there is insufficient  
7           documentation to support the additional \$178,258 in lost revenues.

8

9       **Q.   Turning to the issue of NUG mitigation, has PSE&G filed annual reports**  
10       **with the BPU on its mitigation efforts?**

11      A.   No, it has not. Pursuant to the April 22, 2004 Board Order in Docket No.  
12           ER02050303, et al. at page 16, PSE&G agreed to file annual updates on its efforts  
13           to mitigate NUG contract costs. In response to S-PS-NUG-1, the Company  
14           acknowledged that no annual updates have been filed. The Company attempted  
15           to explain its failure to file annual updates by stating that there have been no  
16           successful mitigation efforts since negotiations with Edgeboro and Wheelabrator  
17           were terminated on April 28, 2004 and May 14, 2004 respectively. However, the  
18           fact that mitigation efforts have not been successful is no rationale for the  
19           Company's failure to file the required annual report. Perhaps even more  
20           disturbing, it appears from the Company's response that it has not even attempted  
21           to negotiate any mitigation of its NUG contracts over the past three years.

1 **Q. What do you recommend?**

2 A. Given the Company's failure to comply with the BPU's requirements to continue  
3 to attempt to mitigate costs from NUG contracts and file the required annual  
4 report, I recommend that the BPU suspend the application of two-way interest on  
5 NGC under-recoveries until such time as the Company demonstrates that a) it is  
6 in compliance with the requirement to file annual reports and b) it is continuing to  
7 attempt to mitigate existing contracts. While I recognize that such mitigation  
8 efforts may not be successful, PSE&G has an obligation to continue to work  
9 toward successful mitigation and to report on its negotiations annually.

10

11 **Q. Has the Company included any interest on under-recoveries in its actual**  
12 **results through August 31, 2007?**

13 A. No, it has not. From June 1, 2006 through August 31, 2007, the Company's NGC  
14 has been over-recovered, and therefore interest has been credited to ratepayers  
15 during this period. However, the Company is projecting an NGC under-recovery  
16 to occur in the fourth quarter of 2007. To the extent that the NGC is under-  
17 recovered, either during the fourth quarter of 2007 or during 2008, PSE&G should  
18 not be permitted to charge ratepayers interest on the under-recovery until such  
19 time as it demonstrates compliance with the BPU's directives regarding  
20 mitigation.

1 **Q. Do the SBC rates recommended by Rate Counsel include any estimated costs**  
2 **and recoveries?**

3 A. Yes, they do. In its most recent update, the Company provided actual results  
4 through August 31, 2007 and projections for the remaining four months of the  
5 year. In addition, PSE&G's update included projected costs and recoveries for  
6 2008. All estimates included in this filing for periods after August 31, 2007  
7 should be subject to true-up in the Company's next SBC filing.

8

9 **Q. Do you have any additional comments?**

10 A. Yes, I do. The Phase II audit of the Company's deferred balances, including the  
11 MTC, is currently pending before the BPU. Outstanding issues relating to the  
12 Phase II audit are currently being litigated in a consolidated proceeding  
13 addressing BPU Docket Nos. EX02060363 and EA02060366. In that proceeding,  
14 the Board is considering whether PSE&G has calculated the MTC deferred  
15 balance correctly or whether ratepayers are due an additional refund because  
16 PSE&G has incorrectly calculated the MTC over-recovery. The Company and  
17 Rate Counsel have filed written comments to the Board in that proceeding setting  
18 out their respective positions. Moreover, a schedule for evidentiary hearings has  
19 now been established in that case, although the Office of Administrative Law  
20 ("OAL") has not yet established dates for the pre-filing of testimony. Rate  
21 Counsel asserts that ratepayers are due an additional MTC refund, plus accrued  
22 interest, while PSE&G contends that no further amounts are due to ratepayers.  
23 The disparity arises from a dispute about various components of the Company's

1 methods in calculating the MTC over-recovery. Since the parties have provided  
2 their detailed comments to the Board on that issue already, and will shortly file  
3 testimony on the issues at the OAL, it is not necessary to relitigate this issue in  
4 this instant docket. However, once the Board reaches a decision on the MTC  
5 amount and the correct deferred balance calculation methods in that proceeding,  
6 then I recommend that the SBC be adjusted, as necessary, to reflect that decision.  
7 Assuming that this SBC proceeding is resolved prior to resolution of Docket Nos.  
8 EX02060363 and EA02060366, then any adjustments should be reflected in the  
9 Company's next SBC filing.

10

11 **Q. Does this conclude your testimony?**

12 A. Yes, it does.

# **APPENDIX A**

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Public Service Company of New Mexico	E	New Mexico	07-00077-UT	10/07	Revenue Requirements Cost of Capital	New Mexico Office of Attorney General
Public Service Electric and Gas Company	E	New Jersey	EO07040278	9/07	Solar Cost Recovery	Division of Rate Counsel
Comcast Cable	C	New Jersey	CR07030147	8/07	Form 1205	Division of Rate Counsel
Kansas City Power & Light Company	E	Kansas	07-KCPE-905-RTS	8/07	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Cablevision Systems Corporation	C	New Jersey	CR06110781, et al.	5/07	Cable Rates - Forms 1205 and 1240	Division of Rate Counsel
Westar Energy, Inc.	E	Kansas	05-WSEE-981-RTS	4/07	Revenue Requirements Issues on Remand	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	06-285F	4/07	Gas Cost Rates	Division of the Public Advocate
Comcast of Jersey City, et al.	C	New Jersey	CR06070558	4/07	Cable Rates	Division of Rate Counsel
Westar Energy	E	Kansas	07-WSEE-616-PRE	3/07	Pre-Approval of Generation Facilities	Citizens' Utility Ratepayer Board
Woonsocket Water Division	W	Rhode Island	3800	3/07	Revenue Requirements	Division of Public Utilities and Carriers
Aquila - KGO	G	Kansas	07-AQLE-431-RTS	3/07	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	06-287F	3/07	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	06-284	1/07	Revenue Requirements Cost of Capital	Division of the Public Advocate
El Paso Electric Company	E	New Mexico	06-00258 UT	11/06	Revenue Requirements	New Mexico Office of Attorney General
Aquila, Inc. / Mid-Kansas Electric Co.	E	Kansas	06-MKEE-524-ACQ	11/06	Proposed Acquisition	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	G	New Mexico	06-00210-UT	11/06	Revenue Requirements	New Mexico Office of Attorney General
Atlantic City Electric Company	E	New Jersey	EM06090638	11/06	Sale of B.L. England	Division of Rate Counsel
United Water Delaware, Inc.	W	Delaware	06-174	10/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Public Service Electric and Gas Company	G	New Jersey	GR05080686	10/06	Societal Benefits Charge	Division of Rate Counsel
Comcast (Avalon, Maple Shade, Gloucester)	C	New Jersey	CR06030136-139	10/06	Form 1205 and 1240 Cable Rates	Division of Rate Counsel
Kansas Gas Service	G	Kansas	06-KGSG-1209-RTS	9/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
New Jersey American Water Co. Elizabethtown Water Company Mount Holly Water Company	W	New Jersey	WR06030257	9/06	Regulatory Policy Taxes Cash Working Capital	Division of Rate Counsel
Tidewater Utilities, Inc.	W	Delaware	06-145	9/06	Revenue Requirements Cost of Capital	Division of the Public Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Artesian Water Company	W	Delaware	06-158	9/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Kansas City Power & Light Company	E	Kansas	06-KCPE-828-RTS	8/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Midwest Energy, Inc.	G	Kansas	06-MDWG-1027-RTS	7/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Cablevision Systems Corporation	C	New Jersey	CR05110924, et al.	5/06	Cable Rates - Forms 1205 and 1240	Division of the Ratepayer Advocate
Montague Sewer Company	WW	New Jersey	WR05121056	5/06	Revenue Requirements	Division of the Ratepayer Advocate
Comcast of South Jersey	C	New Jersey	CR05119035, et al.	5/06	Cable Rates - Form 1240	Division of the Ratepayer Advocate
Comcast of New Jersey	C	New Jersey	CR05090826-827	4/06	Cable Rates - Form 1240	Division of the Ratepayer Advocate
Parkway Water Company	W	New Jersey	WR05070634	3/06	Revenue Requirements Cost of Capital	Division of the Ratepayer Advocate
Aqua Pennsylvania, Inc.	W	Pennsylvania	R-00051030	2/06	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	G	Delaware	05-312F	2/06	Gas Cost Rates	Division of the Public Advocate
Delmarva Power and Light Company	E	Delaware	05-304	12/05	Revenue Requirements Cost of Capital	Division of the Public Advocate
Artesian Water Company	W	Delaware	04-42	10/05	Revenue Requirements Cost of Capital (Remand)	Division of the Public Advocate
Utility Systems, Inc.	WW	Delaware	335-05	9/05	Regulatory Policy	Division of the Ratepayer Advocate
Westar Energy, Inc.	E	Kansas	05-WSEE-981-RTS	9/05	Revenue Requirements	Citizens' Utility Ratepayer Board
Empire Electric District Company	E	Kansas	05-EPDE-980-RTS	8/05	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Comcast Cable	C	New Jersey	CR05030186	8/05	Form 1205	Division of the Ratepayer Advocate
Pawtucket Water Supply Board	W	Rhode Island	3674	7/05	Revenue Requirements	Division of Public Utilities and Carriers
Delmarva Power and Light Company	E	Delaware	04-391	7/05	Standard Offer Service	Division of the Public Advocate
Patriot Media & Communications CNJ, LLC	C	New Jersey	CR04111453-455	6/05	Cable Rates	Division of the Ratepayer Advocate
Cablevision	C	New Jersey	CR04111379, et al.	6/05	Cable Rates	Division of the Ratepayer Advocate
Comcast of Mercer County, LLC	C	New Jersey	CR04111458	6/05	Cable Rates	Division of the Ratepayer Advocate
Comcast of South Jersey, LLC, et al.	C	New Jersey	CR04101356, et al.	5/05	Cable Rates	Division of the Ratepayer Advocate

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Comcast of Central New Jersey LLC, et al.	C	New Jersey	CR04101077, et al.	4/05	Cable Rates	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	3660	4/05	Revenue Requirements	Division of Public Utilities and Carriers
Aquila, Inc.	G	Kansas	05-AQLG-367-RTS	3/05	Revenue Requirements Cost of Capital Tariff Issues	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	04-334F	3/05	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	04-301F	3/05	Gas Cost Rates	Division of the Public Advocate
Delaware Electric Cooperative, Inc.	E	Delaware	04-288	12/04	Revenue Requirements Cost of Capital	Division of the Public Advocate
Public Service Company of New Mexico	E	New Mexico	04-00311-UT	11/04	Renewable Energy Plans	Office of the New Mexico Attorney General
Woonsocket Water Division	W	Rhode Island	3626	10/04	Revenue Requirements	Division of Public Utilities and Carriers
Aquila, Inc.	E	Kansas	04-AQLE-1065-RTS	10/04	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
United Water Delaware, Inc.	W	Delaware	04-121	8/04	Conservation Rates (Affidavit)	Division of the Public Advocate
Atlantic City Electric Company	E	New Jersey	ER03020110 PUC 06061-2003S	8/04	Deferred Balance Phase II	Division of the Ratepayer Advocate
Kentucky American Water Company	W	Kentucky	2004-00103	8/04	Revenue Requirements	Office of Rate Intervention of the Attorney General
Shorelands Water Company	W	New Jersey	WR04040295	8/04	Revenue Requirements Cost of Capital	Division of the Ratepayer Advocate
Artesian Water Company	W	Delaware	04-42	8/04	Revenue Requirements Cost of Capital	Division of the Public Advocate
Long Neck Water Company	W	Delaware	04-31	7/04	Cost of Equity	Division of the Public Advocate
Tidewater Utilities, Inc.	W	Delaware	04-152	7/04	Cost of Capital	Division of the Public Advocate
Cablevision	C	New Jersey	CR03100850, et al.	6/04	Cable Rates	Division of the Ratepayer Advocate
Montague Water and Sewer Companies	W/WW	New Jersey	WR03121034 (W) WR03121035 (S)	5/04	Revenue Requirements	Division of the Ratepayer Advocate
Comcast of South Jersey, Inc.	C	New Jersey	CR03100876,77,79,80	5/04	Form 1240 Cable Rates	Division of the Ratepayer Advocate
Comcast of Central New Jersey, et al.	C	New Jersey	CR03100749-750 CR03100759-762	4/04	Cable Rates	Division of the Ratepayer Advocate
Time Warner	C	New Jersey	CR03100763-764	4/04	Cable Rates	Division of the Ratepayer Advocate
Interstate Navigation Company	N	Rhode Island	3573	3/04	Revenue Requirements	Division of Public Utilities and Carriers

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Aqua Pennsylvania, Inc.	W	Pennsylvania	R-00038805	2/04	Revenue Requirements	Pennsylvania Office of Consumer Advocate
Comcast of Jersey City, et al.	C	New Jersey	CR03080598-601	2/04	Cable Rates	Division of the Ratepayer Advocate
Delmarva Power and Light Company	G	Delaware	03-378F	2/04	Fuel Clause	Division of the Public Advocate
Atmos Energy Corp.	G	Kansas	03-ATMG-1036-RTS	11/03	Revenue Requirements	Citizens' Utility Ratepayer Board
Aquila, Inc. (UCU)	G	Kansas	02-UTCG-701-GIG	10/03	Using utility assets as collateral	Citizens' Utility Ratepayer Board
CenturyTel of Northwest Arkansas, LLC	T	Arkansas	03-041-U	10/03	Affiliated Interests	The Arkansas Public Service Commission General Staff
Borough of Butler Electric Utility	E	New Jersey	CR03010049/63	9/03	Revenue Requirements	Division of the Ratepayer Advocate
Comcast Cablevision of Avalon Comcast Cable Communications	C	New Jersey	CR03020131-132	9/03	Cable Rates	Division of the Ratepayer Advocate
Delmarva Power and Light Company d/b/a Conectiv Power Delivery	E	Delaware	03-127	8/03	Revenue Requirements	Division of the Public Advocate
Kansas Gas Service	G	Kansas	03-KGSG-602-RTS	7/03	Revenue Requirements	Citizens' Utility Ratepayer Board
Washington Gas Light Company	G	Maryland	8959	6/03	Cost of Capital Incentive Rate Plan	U.S. DOD/FEA
Pawtucket Water Supply Board	W	Rhode Island	3497	6/03	Revenue Requirements	Division of Public Utilities and Carriers
Atlantic City Electric Company	E	New Jersey	EO03020091	5/03	Stranded Costs	Division of the Ratepayer Advocate
Public Service Company of New Mexico	G	New Mexico	03-000-17 UT	5/03	Cost of Capital Cost Allocations	Office of the New Mexico Attorney General
Comcast - Hopewell, et al.	C	New Jersey	CR02110818 CR02110823-825	5/03	Cable Rates	Division of the Ratepayer Advocate
Cablevision Systems Corporation	C	New Jersey	CR02110838, 43-50	4/03	Cable Rates	Division of the Ratepayer Advocate
Comcast-Garden State / Northwest	C	New Jersey	CR02100715 CR02100719	4/03	Cable Rates	Division of the Ratepayer Advocate
Midwest Energy, Inc. and Westar Energy, Inc.	E	Kansas	03-MDWE-421-ACQ	4/03	Acquisition	Citizens' Utility Ratepayer Board
Time Warner Cable	C	New Jersey	CR02100722 CR02100723	4/03	Cable Rates	Division of the Ratepayer Advocate
Westar Energy, Inc.	E	Kansas	01-WSRE-949-GIE	3/03	Restructuring Plan	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E	New Jersey	ER02080604 PUC 7983-02	1/03	Deferred Balance	Division of the Ratepayer Advocate
Atlantic City Electric Company d/b/a Conectiv Power Delivery	E	New Jersey	ER02080510 PUC 6917-02S	1/03	Deferred Balance	Division of the Ratepayer Advocate

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Walkill Sewer Company	WW	New Jersey	WR02030193 WR02030194	12/02	Revenue Requirements Purchased Sewage Treatment Adj. (PSTAC)	Division of the Ratepayer Advocate
Midwest Energy, Inc.	E	Kansas	03-MDWE-001-RTS	12/02	Revenue Requirements	Citizens' Utility Ratepayer Board
Comcast-LBI Crestwood	C	New Jersey	CR02050272 CR02050270	11/02	Cable Rates	Division of the Ratepayer Advocate
Reliant Energy Arkla	G	Oklahoma	PUD200200166	10/02	Affiliated Interest Transactions	Oklahoma Corporation Commission, Public Utility Division Staff
Midwest Energy, Inc.	G	Kansas	02-MDWG-922-RTS	10/02	Gas Rates	Citizens' Utility Ratepayer Board
Comcast Cablevision of Avalon	C	New Jersey	CR02030134 CR02030137	7/02	Cable Rates	Division of the Ratepayer Advocate
RCN Telecom Services, Inc., and Home Link Communications	C	New Jersey	CR02010044, CR02010047	7/02	Cable Rates	Division of the Ratepayer Advocate
Washington Gas Light Company	G	Maryland	8920	7/02	Rate of Return Rate Design (Rebuttal)	General Services Administration (GSA)
Chesapeake Utilities Corporation	G	Delaware	01-307, Phase II	7/02	Rate Design Tariff Issues	Division of the Public Advocate
Washington Gas Light Company	G	Maryland	8920	6/02	Rate of Return Rate Design	General Services Administration (GSA)
Tidewater Utilities, Inc.	W	Delaware	02-28	6/02	Revenue Requirements	Division of the Public Advocate
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	5/02	Financial Plan	Citizens' Utility Ratepayer Board
Empire District Electric Company	E	Kansas	02-EPDE-488-RTS	5/02	Revenue Requirements	Citizens' Utility Ratepayer Board
Southwestern Public Service Company	E	New Mexico	3709	4/02	Fuel Costs	Office of the New Mexico Attorney General
Cablevision Systems	C	New Jersey	CR01110706, et al	4/02	Cable Rates	Division of the Ratepayer Advocate
Potomac Electric Power Company	E	District of Columbia	945, Phase II	4/02	Divestiture Procedures	General Services Administration (GSA)
Vermont Yankee Nuclear Power Corp.	E	Vermont	6545	3/02	Sale of VY to Entergy Corp. (Supplemental)	Department of Public Service
Delmarva Power and Light Company	G	Delaware	01-348F	1/02	Gas Cost Adjustment	Division of the Public Advocate
Vermont Yankee Nuclear Power Corp.	E	Vermont	6545	1/02	Sale of VY to Entergy Corp.	Department of Public Service
Pawtucket Water Supply Company	W	Rhode Island	3378	12/01	Revenue Requirements	Division of Public Utilities and Carriers
Chesapeake Utilities Corporation	G	Delaware	01-307, Phase I	12/01	Revenue Requirements	Division of the Public Advocate

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Potomac Electric Power Company	E	Maryland	8796	12/01	Divestiture Procedures	General Services Administration (GSA)
Kansas Electric Power Cooperative	E	Kansas	01-KEPE-1106-RTS	11/01	Depreciation Methodology (Cross Answering)	Citizens' Utility Ratepayer Board
Wellsboro Electric Company	E	Pennsylvania	R-00016356	11/01	Revenue Requirements	Office of Consumer Advocate
Kent County Water Authority	W	Rhode Island	3311	10/01	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Pepco and New RC, Inc.	E	District of Columbia	1002	10/01	Merger Issues and Performance Standards	General Services Administration (GSA)
Potomac Electric Power Co. & Delmarva Power	E	Delaware	01-194	10/01	Merger Issues and Performance Standards	Division of the Public Advocate
Yankee Gas Company	G	Connecticut	01-05-19PH01	9/01	Affiliated Transactions	Office of Consumer Counsel
Hope Gas, Inc., d/b/a Dominion Hope	G	West Virginia	01-0330-G-42T 01-0331-G-30C 01-1842-GT-T 01-0685-G-PC	9/01	Revenue Requirements (Rebuttal)	The Consumer Advocate Division of the PSC
Pennsylvania-American Water Company	W	Pennsylvania	R-00016339	9/01	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Potomac Electric Power Co. & Delmarva Power	E	Maryland	8890	9/01	Merger Issues and Performance Standards	General Services Administration (GSA)
Comcast Cablevision of Long Beach Island, et al	C	New Jersey	CR01030149-50 CR01050285	9/01	Cable Rates	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	3311	8/01	Revenue Requirements	Division of Public Utilities and Carriers
Pennsylvania-American Water Company	W	Pennsylvania	R-00016339	8/01	Revenue Requirements	Office of Consumer Advocate
Roxiticus Water Company	W	New Jersey	WR01030194	8/01	Revenue Requirements Cost of Capital Rate Design	Division of the Ratepayer Advocate
Hope Gas, Inc., d/b/a Dominion Hope	G	West Virginia	01-0330-G-42T 01-0331-G-30C 01-1842-GT-T 01-0685-G-PC	8/01	Revenue Requirements	Consumer Advocate Division of the PSC
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	6/01	Restructuring Financial Integrity (Rebuttal)	Citizens' Utility Ratepayer Board
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	6/01	Restructuring Financial Integrity	Citizens' Utility Ratepayer Board
Cablevision of Allamuchy, et al	C	New Jersey	CR00100824, etc.	4/01	Cable Rates	Division of the Ratepayer Advocate
Public Service Company of New Mexico	E	New Mexico	3137, Holding Co.	4/01	Holding Company	Office of the Attorney General
Keauhou Community Services, Inc.	W	Hawaii	00-0094	4/01	Rate Design	Division of Consumer Advocacy

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Western Resources, Inc.	E	Kansas	01-WSRE-436-RTS	4/01	Revenue Requirements Affiliated Interests (Motion for Suppl. Changes)	Citizens' Utility Ratepayer Board
Western Resources, Inc.	E	Kansas	01-WSRE-436-RTS	4/01	Revenue Requirements Affiliated Interests	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	E	New Mexico	3137, Part III	4/01	Standard Offer Service (Additional Direct)	Office of the Attorney General
Chem-Nuclear Systems, LLC	SW	South Carolina	2000-366-A	3/01	Allowable Costs	Department of Consumer Affairs
Southern Connecticut Gas Company	G	Connecticut	00-12-08	3/01	Affiliated Interest Transactions	Office of Consumer Counsel
Atlantic City Sewerage Corporation	WW	New Jersey	WR00080575	3/01	Revenue Requirements Cost of Capital Rate Design	Division of the Ratepayer Advocate
Delmarva Power and Light Company d/b/a Conectiv Power Delivery	G	Delaware	00-314	3/01	Margin Sharing	Division of the Public Advocate
Senate Bill 190 Re: Performance Based Ratemaking	G	Kansas	Senate Bill 190	2/01	Performance-Based Ratemaking Mechanisms	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	00-463-F	2/01	Gas Cost Rates	Division of the Public Advocate
Waitsfield Fayston Telephone Company	T	Vermont	6417	12/00	Revenue Requirements	Department of Public Service
Delaware Electric Cooperative	E	Delaware	00-365	11/00	Code of Conduct Cost Allocation Manual	Division of the Public Advocate
Commission Inquiry into Performance-Based Ratemaking	G	Kansas	00-GIMG-425-GIG	10/00	Performance-Based Ratemaking Mechanisms	Citizens' Utility Ratepayer Board
Pawtucket Water Supply Board	W	Rhode Island	3164 Separation Plan	10/00	Revenue Requirements	Division of Public Utilities and Carriers
Comcast Cablevision of Philadelphia, L.P.	C	Pennsylvania	3756	10/00	Late Payment Fees (Affidavit)	Kaufman, Lankelis, et al.
Public Service Company of New Mexico	E	New Mexico	3137, Part III	9/00	Standard Offer Service	Office of the Attorney General
Laie Water Company	W	Hawaii	00-0017 Separation Plan	8/00	Rate Design	Division of Consumer Advocacy
El Paso Electric Company	E	New Mexico	3170, Part II, Ph. 1	7/00	Electric Restructuring	Office of the Attorney General
Public Service Company of New Mexico	E	New Mexico	3137 - Part II Separation Plan	7/00	Electric Restructuring	Office of the Attorney General
PG Energy	G	Pennsylvania	R-00005119	6/00	Revenue Requirements	Office of Consumer Advocate
Consolidated Edison, Inc. and Northeast Utilities	E/G	Connecticut	00-01-11	4/00	Merger Issues (Additional Supplemental)	Office of Consumer Counsel
Sussex Shores Water Company	W	Delaware	99-576	4/00	Revenue Requirements	Division of the Public Advocate
Utilicorp United, Inc.	G	Kansas	00-UTCG-336-RTS	4/00	Revenue Requirements	Citizens' Utility Ratepayer Board

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TCI Cablevision	C	Missouri	9972-9146	4/00	Late Fees (Affidavit)	Honora Eppert, et al
Oklahoma Natural Gas Company	G	Oklahoma	PUD 990000166 PUD 980000683 PUD 990000570	3/00	Pro Forma Revenue Affiliated Transactions (Rebuttal)	Oklahoma Corporation Commission, Public Utility Division Staff
Tidewater Utilities, Inc. Public Water Supply Co.	W	Delaware	99-466	3/00	Revenue Requirements	Division of the Public Advocate
Delmarva Power and Light Company	G/E	Delaware	99-582	3/00	Cost Accounting Manual Code of Conduct	Division of the Public Advocate
Philadelphia Suburban Water Company	W	Pennsylvania	R-00994868 R-00994877 R-00994878 R-00994879	3/00	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Philadelphia Suburban Water Company	W	Pennsylvania	R-00994868 R-00994877 R-00994878 R-00994879	2/00	Revenue Requirements	Office of Consumer Advocate
Consolidated Edison, Inc. and Northeast Utilities	E/G	Connecticut	00-01-11	2/00	Merger Issues	Office of Consumer Counsel
Oklahoma Natural Gas Company	G	Oklahoma	PUD 990000166 PUD 980000683 PUD 990000570	1/00	Pro Forma Revenue Affiliated Transactions	Oklahoma Corporation Commission, Public Utility Division Staff
Connecticut Natural Gas Company	G	Connecticut	99-09-03	1/00	Affiliated Transactions	Office of Consumer Counsel
Time Warner Entertainment Company, L.P.	C	Indiana	48D06-9803-CP-423	1999	Late Fees (Affidavit)	Kelly J. Whiteman, et al
TCI Communications, Inc., et al	C	Indiana	55D01-9709-CP-00415	1999	Late Fees (Affidavit)	Franklin E. Littell, et al
Southwestern Public Service Company	E	New Mexico	3116	12/99	Merger Approval	Office of the Attorney General
New England Electric System Eastern Utility Associates	E	Rhode Island	2930	11/99	Merger Policy	Department of Attorney General
Delaware Electric Cooperative	E	Delaware	99-457	11/99	Electric Restructuring	Division of the Public Advocate
Jones Intercable, Inc.	C	Maryland	CAL98-00283	10/99	Cable Rates (Affidavit)	Cynthia Maisonette and Ola Renee Chatman, et al
Texas-New Mexico Power Company	E	New Mexico	3103	10/99	Acquisition Issues	Office of Attorney General
Southern Connecticut Gas Company	G	Connecticut	99-04-18	9/99	Affiliated Interest	Office of Consumer Counsel
TCI Cable Company	C	New Jersey	CR99020079 et al	9/99	Cable Rates Forms 1240/1205	Division of the Ratepayer Advocate
All Regulated Companies	E/G/W	Delaware	Reg. No. 4	8/99	Filing Requirements (Position Statement)	Division of the Public Advocate
Mile High Cable Partners	C	Colorado	95-CV-5195	7/99	Cable Rates (Affidavit)	Brett Marshall, an individual, et al

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Electric Restructuring Comments	E	Delaware	Reg. 49	7/99	Regulatory Policy (Supplemental)	Division of the Public Advocate
Long Neck Water Company	W	Delaware	99-31	6/99	Revenue Requirements	Division of the Public Advocate
Delmarva Power and Light Company	E	Delaware	99-163	6/99	Electric Restructuring	Division of the Public Advocate
Potomac Electric Power Company	E	District of Columbia	945	6/99	Divestiture of Generation Assets	U.S. GSA - Public Utilities
Comcast	C	Indiana	49C01-9802-CP-000386	6/99	Late Fees (Affidavit)	Ken Hecht, et al
Petitions of BA-NJ and NJPA re: Payphone Ops	T	New Jersey	TO97100792 PUCOT 11269-97N	6/99	Economic Subsidy Issues (Surrebuttal)	Division of the Ratepayer Advocate
Montague Water and Sewer Companies	WWW	New Jersey	WR98101161 WR98101162 PUCRS 11514-98N	5/99	Revenue Requirements Rate Design (Supplemental)	Division of the Ratepayer Advocate
Cablevision of Bergen, Bayonne, Newark	C	New Jersey	CR98111197-199 CR98111190	5/99	Cable Rates Forms 1240/1205	Division of the Ratepayer Advocate
Cablevision of Bergen, Hudson, Monmouth	C	New Jersey	CR97090624-626 CTV 1697-98N	5/99	Cable Rates - Form 1235 (Rebuttal)	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2860	4/99	Revenue Requirements	Division of Public Utilities & Carriers
Montague Water and Sewer Companies	WWW	New Jersey	WR98101161 WR98101162	4/99	Revenue Requirements Rate Design	Division of the Ratepayer Advocate
PEPCO	E	District of Columbia	945	4/99	Divestiture of Assets	U.S. GSA - Public Utilities
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	4/99	Merger Approval (Surrebuttal)	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	98-479F	3/99	Fuel Costs	Division of the Public Advocate
Lenfest Atlantic d/b/a Suburban Cable	C	New Jersey	CR97070479 et al	3/99	Cable Rates	Division of the Ratepayer Advocate
Electric Restructuring Comments	E	District of Columbia	945	3/99	Regulatory Policy	U.S. GSA - Public Utilities
Petitions of BA-NJ and NJPA re: Payphone Ops	T	New Jersey	TO97100792 PUCOT 11269-97N	3/99	Tariff Revision Payphone Subsidies FCC Services Test (Rebuttal)	Division of the Ratepayer Advocate
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	3/99	Merger Approval (Answering)	Citizens' Utility Ratepayer Board
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	2/99	Merger Approval	Citizens' Utility Ratepayer Board
Adelphia Cable Communications	C	Vermont	6117-6119	1/99	Late Fees (Additional Direct Supplemental)	Department of Public Service
Adelphia Cable Communications	C	Vermont	6117-6119	12/98	Cable Rates (Forms 1240, 1205, 1235) and Late Fees (Direct Supplemental)	Department of Public Service

The Columbia Group, Inc., Testimonies of Andrea C. Crane

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Adelphia Cable Communications	C	Vermont	6117-6119	12/98	Cable Rates (Forms 1240, 1205, 1235) and Late Fees	Department of Public Service
Orange and Rockland/ Consolidated Edison	E	New Jersey	EM98070433	11/98	Merger Approval	Division of the Ratepayer Advocate
Cablevision	C	New Jersey	CR97090624 CR97090625 CR97090626	11/98	Cable Rates - Form 1235	Division of the Ratepayer Advocate
Petitions of BA-NJ and NJPA re: Payphone Ops.	T	New Jersey	TO97100792 PUCOT 11269-97N	10/98	Payphone Subsidies FCC New Services Test	Division of the Ratepayer Advocate
United Water Delaware	W	Delaware	98-98	8/98	Revenue Requirements	Division of the Public Advocate
Cablevision	C	New Jersey	CR97100719, 726 730, 732	8/98	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Potomac Electric Power Company	E	Maryland	Case No. 8791	8/98	Revenue Requirements Rate Design	U.S. GSA - Public Utilities
Investigation of BA-NJ IntraLATA Calling Plans	T	New Jersey	TO97100808 PUCOT 11326-97N	8/98	Anti-Competitive Practices (Rebuttal)	Division of the Ratepayer Advocate
Investigation of BA-NJ IntraLATA Calling Plans	T	New Jersey	TO97100808 PUCOT 11326-97N	7/98	Anti-Competitive Practices	Division of the Ratepayer Advocate
TCI Cable Company/ Cablevision	C	New Jersey	CTV 03264-03268 and CTV 05061	7/98	Cable Rates	Division of the Ratepayer Advocate
Mount Holly Water Company	W	New Jersey	WR98020058 PUC 03131-98N	7/98	Revenue Requirements	Division of the Ratepayer Advocate
Pawtucket Water Supply Board	W	Rhode Island	2674	5/98	Revenue Requirements (Surrebuttal)	Division of Public Utilities & Carriers
Pawtucket Water Supply Board	W	Rhode Island	2674	4/98	Revenue Requirements	Division of Public Utilities and Carriers
Energy Master Plan Phase II Proceeding - Restructuring	E	New Jersey	EX94120585U, EO97070457,60,63,66	4/98	Electric Restructuring Issues (Supplemental Surrebuttal)	Division of the Ratepayer Advocate
Energy Master Plan Phase I Proceeding - Restructuring	E	New Jersey	EX94120585U, EO97070457,60,63,66	3/98	Electric Restructuring Issues	Division of the Ratepayer Advocate
Shorelands Water Company	W	New Jersey	WR97110835 PUC 11324-97	2/98	Revenue Requirements	Division of the Ratepayer Advocate
TCI Communications, Inc.	C	New Jersey	CR97030141 and others	11/97	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Citizens Telephone Co. of Kecksburg	T	Pennsylvania	R-00971229	11/97	Alternative Regulation Network Modernization	Office of Consumer Advocate
Consumers Pennsylvania Water Co. - Shenango Valley Division	W	Pennsylvania	R-00973972	10/97	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Universal Service Funding	T	New Jersey	TX95120631	10/97	Schools and Libraries Funding (Rebuttal)	Division of the Ratepayer Advocate
Universal Service Funding	T	New Jersey	TX95120631	9/97	Low Income Fund High Cost Fund	Division of the Ratepayer Advocate

The Columbia Group, Inc., Testimonies of Andrea C. Crane

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Consumers Pennsylvania Water Co. - Shenango Valley Division	W	Pennsylvania	R-00973972	9/97	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	G/E	Delaware	97-65	9/97	Cost Accounting Manual Code of Conduct	Office of the Public Advocate
Western Resources, Oneok, and WAI	G	Kansas	WSRG-486-MER	9/97	Transfer of Gas Assets	Citizens' Utility Ratepayer Board
Universal Service Funding	T	New Jersey	TX95120631	9/97	Schools and Libraries Funding (Rebuttal)	Division of the Ratepayer Advocate
Universal Service Funding	T	New Jersey	TX95120631	8/97	Schools and Libraries Funding	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2555	8/97	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Ironton Telephone Company	T	Pennsylvania	R-00971182	8/97	Alternative Regulation Network Modernization (Surrebuttal)	Office of Consumer Advocate
Ironton Telephone Company	T	Pennsylvania	R-00971182	7/97	Alternative Regulation Network Modernization	Office of Consumer Advocate
Comcast Cablevision	C	New Jersey	Various	7/97	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Maxim Sewerage Corporation	WW	New Jersey	WR97010052 PUCRA 3154-97N	7/97	Revenue Requirements	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2555	6/97	Revenue Requirements	Division of Public Utilities and Carriers
Consumers Pennsylvania Water Co. - Roaring Creek	W	Pennsylvania	R-00973869	6/97	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Consumers Pennsylvania Water Co. - Roaring Creek	W	Pennsylvania	R-00973869	5/97	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	E	Delaware	97-58	5/97	Merger Policy	Office of the Public Advocate
Middlesex Water Company	W	New Jersey	WR96110818 PUCRL 11663-96N	4/97	Revenue Requirements	Division of the Ratepayer Advocate
Maxim Sewerage Corporation	WW	New Jersey	WR96080628 PUCRA 09374-96N	3/97	Purchased Sewerage Adjustment	Division of the Ratepayer Advocate
Interstate Navigation Company	N	Rhode Island	2484	3/97	Revenue Requirements Cost of Capital (Surrebuttal)	Division of Public Utilities & Carriers
Interstate Navigation Company	N	Rhode Island	2484	2/97	Revenue Requirements Cost of Capital	Division of Public Utilities & Carriers
Electric Restructuring Comments	E	District of Columbia	945	1/97	Regulatory Policy	U.S. GSA - Public Utilities
United Water Delaware	W	Delaware	96-194	1/97	Revenue Requirements	Office of the Public Advocate
PEPCO/ BGE/ Merger Application	E/G	District of Columbia	951	10/96	Regulatory Policy Cost of Capital (Rebuttal)	GSA

The Columbia Group, Inc., Testimonies of Andrea C. Crane

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Western Resources, Inc.	E	Kansas	193,306-U 193,307-U	10/96	Revenue Requirements Cost of Capital (Supplemental)	Citizens' Utility Ratepayer Board
PEPCO and BGE Merger Application	E/G	District of Columbia	951	9/96	Regulatory Policy, Cost of Capital	U.S. GSA - Public Utilities
Utilicorp United, Inc.	G	Kansas	193,787-U	8/96	Revenue Requirements	Citizens' Utility Ratepayer Board
TKR Cable Company of Gloucester	C	New Jersey	CTV07030-95N	7/96	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
TKR Cable Company of Warwick	C	New Jersey	CTV057537-95N	7/96	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Delmarva Power and Light Company	E	Delaware	95-196F	5/96	Fuel Cost Recovery	Office of the Public Advocate
Western Resources, Inc.	E	Kansas	193,306-U 193,307-U	5/96	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Princeville Utilities Company, Inc.	WWW	Hawaii	95-0172 95-0168	1/96	Revenue Requirements Rate Design	Princeville at Hanalei Community Association
Western Resources, Inc.	G	Kansas	193,305-U	1/96	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Environmental Disposal Corporation	WW	New Jersey	WR94070319 (Remand Hearing)	11/95	Revenue Requirements Rate Design (Supplemental)	Division of the Ratepayer Advocate
Environmental Disposal Corporation	WW	New Jersey	WR94070319 (Remand Hearing)	11/95	Revenue Requirements	Division of the Ratepayer Advocate
Lanai Water Company	W	Hawaii	94-0366	10/95	Revenue Requirements Rate Design	Division of Consumer Advocacy
Cablevision of New Jersey, Inc.	C	New Jersey	CTV01382-95N	8/95	Basic Service Rates (Oral Testimony)	Division of the Ratepayer Advocate
Cablevision of New Jersey, Inc.	C	New Jersey	CTV01381-95N	8/95	Basic Service Rates (Oral Testimony)	Division of the Ratepayer Advocate
Chesapeake Utilities Corporation	G	Delaware	95-73	7/95	Revenue Requirements	Office of the Public Advocate
East Honolulu Community Services, Inc.	WW	Hawaii	7718	6/95	Revenue Requirements	Division of Consumer Advocacy
Wilmington Suburban Water Corporation	W	Delaware	94-149	3/95	Revenue Requirements	Office of the Public Advocate
Environmental Disposal Corporation	WW	New Jersey	WR94070319	1/95	Revenue Requirements (Supplemental)	Division of the Ratepayer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00943177	1/95	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00943177	12/94	Revenue Requirements	Office of Consumer Advocate
Environmental Disposal Corporation	WW	New Jersey	WR94070319	12/94	Revenue Requirements	Division of the Ratepayer Advocate
Delmarva Power and Light Company	E	Delaware	94-84	11/94	Revenue Requirements	Office of the Public Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Delmarva Power and Light Company	G	Delaware	94-22	8/94	Revenue Requirements	Office of the Public Advocate
Empire District Electric Company	E	Kansas	190,360-U	8/94	Revenue Requirements	Citizens' Utility Ratepayer Board
Morris County Municipal Utility Authority	SW	New Jersey	MM10930027 ESW 1426-94	6/94	Revenue Requirements	Rate Counsel
US West Communications	T	Arizona	E-1051-93-183	5/94	Revenue Requirements (Surrebuttal)	Residential Utility Consumer Office
Pawtucket Water Supply Board	W	Rhode Island	2158	5/94	Revenue Requirements (Surrebuttal)	Division of Public Utilities & Carriers
US West Communications	T	Arizona	E-1051-93-183	3/94	Revenue Requirements	Residential Utility Consumer Office
Pawtucket Water Supply Board	W	Rhode Island	2158	3/94	Revenue Requirements	Division of Public Utilities & Carriers
Pollution Control Financing Authority of Camden County	SW	New Jersey	SR91111718J	2/94	Revenue Requirements (Supplemental)	Rate Counsel
Roaring Creek Water Company	W	Pennsylvania	R-00932665	9/93	Revenue Requirements (Supplemental)	Office of Consumer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00932665	9/93	Revenue Requirements	Office of Consumer Advocate
Kent County Water Authority	W	Rhode Island	2098	8/93	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Wilmington Suburban Water Company	W	Delaware	93-28	7/93	Revenue Requirements	Office of Public Advocate
Kent County Water Authority	W	Rhode Island	2098	7/93	Revenue Requirements	Division of Public Utilities & Carriers
Camden County Energy Recovery Associates, Inc.	SW	New Jersey	SR91111718J ESW1263-92	4/93	Revenue Requirements	Rate Counsel
Pollution Control Financing Authority of Camden County	SW	New Jersey	SR91111718J ESW 1263-92	4/93	Revenue Requirements	Rate Counsel
Jamaica Water Supply Company	W	New York	92-W-0583	3/93	Revenue Requirements	County of Nassau Town of Hempstead
New Jersey-American Water Company	W/WW	New Jersey	WR92090908J PUC 7266-92S	2/93	Revenue Requirements	Rate Counsel
Passaic County Utilities Authority	SW	New Jersey	SR91121816J ESW0671-92N	9/92	Revenue Requirements	Rate Counsel
East Honolulu Community Services, Inc.	WW	Hawaii	7064	8/92	Revenue Requirements	Division of Consumer Advocacy
The Jersey Central Power and Light Company	E	New Jersey	PUC00661-92 ER91121820J	7/92	Revenue Requirements	Rate Counsel
Mercer County Improvement Authority	SW	New Jersey	EWS11261-91S SR91111682J	5/92	Revenue Requirements	Rate Counsel
Garden State Water Company	W	New Jersey	WR9109-1483 PUC 09118-91S	2/92	Revenue Requirements	Rate Counsel
Elizabethtown Water Company	W	New Jersey	WR9108-1293J PUC 08057-91N	1/92	Revenue Requirements	Rate Counsel

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
New-Jersey American Water Company	WWW	New Jersey	WR9108-1399J PUC 8246-91	12/91	Revenue Requirements	Rate Counsel
Pennsylvania-American Water Company	W	Pennsylvania	R-911909	10/91	Revenue Requirements	Office of Consumer Advocate
Mercer County Improvement Authority	SW	New Jersey	SR9004-0264J PUC 3389-90	10/90	Revenue Requirements	Rate Counsel
Kent County Water Authority	W	Rhode Island	1952	8/90	Revenue Requirements Regulatory Policy (Surrebuttal)	Division of Public Utilities & Carriers
New York Telephone	T	New York	90-C-0191	7/90	Revenue Requirements Affiliated Interests (Supplemental)	NY State Consumer Protection Board
New York Telephone	T	New York	90-C-0191	7/90	Revenue Requirements Affiliated Interests	NY State Consumer Protection Board
Kent County Water Authority	W	Rhode Island	1952	6/90	Revenue Requirements Regulatory Policy	Division of Public Utilities & Carriers
Ellesor Transfer Station	SW	New Jersey	SO8712-1407 PUC 1768-88	11/89	Regulatory Policy	Rate Counsel
Interstate Navigation Co.	N	Rhode Island	D-89-7	8/89	Revenue Requirements Regulatory Policy	Division of Public Utilities & Carriers
Automated Modular Systems, Inc.	SW	New Jersey	PUC1769-88	5/89	Revenue Requirements Schedules	Rate Counsel
SNET Cellular, Inc.	T	Connecticut	-	2/89	Regulatory Policy	First Selectman Town of Redding